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Docket No.: 60680-1894

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Thomas J. Smith et al.

Application No.: 10/804,332

Filed: March 19, 2004

For: PISTON RING COATING

Confirmation No.: 7014

Art Unit: 3745

Examiner: F. D. Lopez

RESPONSE AFTER FINAL OFFICE ACTION

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Applicant submits this response to the Office Action dated March 31, 2006:

Remarks/Arguments begin on page 2 of this paper.